

**Internal Audit Plan 2008/09**

**Potential Assurance Audits identified through Service Head consultations**

Note: In the following table, potential audits have been identified through meetings with Service Heads and the lists includes area of development which are to be kept under review, where assurance may be required at some future date.

Where a preferred timing of the audit has been identified, this is shown in the “Scheduling/Comments” column.

In assessing the relative priority of assignments, the following characteristics have been used as a guide:

<b>Priority 1</b>	<b>Priority 2</b>	<b>Priority 3</b>
<ul style="list-style-type: none"> <li>○ Key contribution to corporate priorities</li> <li>○ Key element in Corporate Governance/Internal Control</li> <li>○ High levels of risk involved</li> <li>○ Alternative sources of assurance are limited</li> </ul>	<ul style="list-style-type: none"> <li>○ Significant contribution to corporate priorities</li> <li>○ Significant element in Corporate Governance/Internal Control</li> <li>○ Significant levels of risk involved</li> <li>○ Alternative sources of assurance are limited</li> </ul>	<ul style="list-style-type: none"> <li>○ Minor contribution to corporate priorities</li> <li>○ Not a significant element in Corporate Governance/Internal Control</li> <li>○ Low levels of risk involved</li> <li>○ Alternative sources of assurance exist</li> </ul> <p>OR Not currently relevant, but to be reviewed for future coverage</p>

<b>A. Corporate Arrangements</b>				
<b>Area</b>	<b>Scope &amp; Objectives</b>	<b>Services Involved</b>	<b>Priority</b>	<b>Scheduling / Comments</b>
Performance Management	Efficiency and effectiveness of arrangements, focusing on use of Escendency	All Services	1	
Financial Management	Review the arrangements and capacity of Services to effectively manage finances	Finance (Lead) All Services	1	
External Funding	Efficiency and effectiveness of strategic approach to seeking, securing and managing external funding.	Finance (Lead) All Services	1	
Sickness Absence Management	Efficiency and effectiveness of the SAM policy and procedures and performance management arrangements	Legal & HR (Lead) All Services	1	
Climate Change	Efficiency and effectiveness of corporate strategy for climate change	Corporate Strategy (Lead) All Services	1	
	Effectiveness of energy efficiency arrangements for municipal buildings	Property Services (Lead) All Services	1	
Children & Young People	Efficiency and effectiveness of arrangements to implement the Council's strategy and meet legislative change	Corporate Strategy (Lead) All Services	1	
Information Security	Information Security Policy compliance with British Standard and with the Government Connect Code of Connection (CoCo).  Efficiency and effectiveness of arrangements for data security, data exchange and access controls.	ICS (Lead) All Services	1	

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<b>Area</b>	<b>Scope &amp; Objectives</b>	<b>Services Involved</b>	<b>Priority</b>	<b>Scheduling / Comments</b>
Asset Management	Efficiency and effectiveness of financial control and management of Council assets	Finance and Property (Leads) All Services	1	
Debt Management	Efficiency and effectiveness of corporate arrangements	Finance and Legal (Leads) All Services	2	
Employee Training and Development	Efficiency and effectiveness of EDPA system	Legal & HR (Lead) All Services	2	
Project Management	Review of effectiveness of LAMP methodology.	Corporate Strategy (Lead) All Services	2	
Cross-Cutting Initiatives	Efficiency and effectiveness of approach to identifying, resourcing and managing cross-cutting programmes/initiatives.	Potentially all Services	2	Put forward as a possible alternative to audits of individual cross-cutting initiatives, e.g. Climate Change, Children & Young People
Information Management	Efficiency and effectiveness of arrangements for managing and sharing information within the Authority and its partnerships	All Services	2	
Asset Management	Project assurance role re implementation of Technology Forge Asset Management system modules	Finance and Property	3	

<b>B. Cross-Cutting Areas</b>				
<b>Area</b>	<b>Scope &amp; Objectives</b>	<b>Services Involved</b>	<b>Priority</b>	<b>Scheduling / Comments</b>
Customer Services	Efficiency and effectiveness of performance management relating to CSC information	Services covered by CSC	1	
ERDF	Compliance with external bodies audit requirements	Econ Dev & Tourism Finance	1	Feb-Mar 2009
Parks and Playgrounds	Effectiveness of strategies and plans to maintain the District's Parks and open spaces and to improve playground provision	CC(D)S Cultural	2	
Walking and Cycling	Effectiveness of the Walking and Cycling strategies and implementation of the Cycling Demonstration Town programme	Planning & Building Control Econ Dev & Tourism	2	
Enforcement Policies	Effectiveness of corporate strategy towards enforcement.	Legal & HR (Lead) Services with enforcement roles	2	
Affordable Housing	Effectiveness of arrangements to meet planned provision of affordable housing and working arrangements with RSLs	Neighbourhood Management Taskforce Health & Strategic Housing Planning	2	
Grants to Voluntary Organisations	Efficiency and effectiveness of arrangements for making and managing grants as per Grants Task Group recommendations	Democratic (Lead)	3	Possibly more relevant for 2009/10 plan, timing to fit in with budget cycle.

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<b>Area</b>	<b>Scope &amp; Objectives</b>	<b>Services Involved</b>	<b>Priority</b>	<b>Scheduling / Comments</b>
Licensing of Caravan Sites	Efficiency and effectiveness of arrangements for licensing of and collection of Council Tax from residential, holiday and touring caravan sites	Health & Strategic Housing Planning Revenues	3	To be given further consideration in light of proposed work on corporate enforcement policies
Supporting People programme	Effectiveness of arrangements for managing Council's input to the SP programme	Council Housing Health & Strategic Housing NM Taskforce	3	To keep under review – not scheduled at present

<b>C. Service Specific Areas</b>				
<b>Service</b>	<b>Area</b>	<b>Scope &amp; Objectives</b>	<b>Priority</b>	<b>Scheduling / Comments</b>
Property Services	Maintenance and use of municipal buildings	Efficiency and effectiveness of programme management arrangements	1	
Council Housing	Housing repairs and maintenance	Value for Money aspects of materials procurement arrangements	2	Nov-Dec 2008
Council Housing	Emergency Call Centre	Project Assurance re implementation of replacement system	2	
Democratic Services	Implementation and operation of the Mod.Gov system	Efficiency and effectiveness of Mod.Gov system and plans for further implementation of services/features.	2	
Democratic Services	Elections Management	Efficiency and effectiveness of arrangements to run elections, including business continuity aspects.	2	Sep-Nov 2008
Econ Dev & Tourism	Tourist Information Centres	Performance of TICs	2	
Financial Services	Treasury Management	Efficiency and effectiveness of arrangements for managing counter-party risks and for cashflow forecasting and management	2	
Health & Strategic Housing	Contaminated Land	Effectiveness of arrangements to deliver Council's responsibilities for contaminated land	2	Jan-Mar 2009
Health & Strategic	Housing Standards	Effectiveness of arrangements to	2	

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Housing		provide advice, support and enforcement in the private rented sector, including plans to improve fire precautions in HMOs in South Lancaster		
Planning & Building Control	Planning Decisions and Complaints	Probity of systems and protocols for handling and making planning decisions and complaints	2	
Cultural Services	Cultural and Sports Development	Dependent on outcome of the Culture and Sport Improvement Toolkit (CSIT) development and implementation	3	To be reviewed – not before January 2009
CC(D)S	Landfill Allowance Trading Scheme	Impact of the scheme	3	To keep under review. Probably not during 2008/09
CC(D)S	Recycling and Reuse of Bulky Waste	Review of Bulky Matters model	3	To keep under review. Probably not during 2008/09
Planning & Building Control	Section 106 Agreements and the Community Infrastructure Levy	Efficiency and effectiveness of arrangements for s106 Agreements and for implementing the Infrastructure Levy	3	Timing not determined - to be kept under review